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IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

Group: 3738

Confirmation No.: 7805

Application No.: 10/656,345

Invention: REINFORCED SMALL INTESTINAL

SUBMUCOSA

) DATED: APRIL 26, 2006

Applicant: Pamela L. Plouhar et al.

Filed: September 5, 2003

Attorney

Docket: 265280-73406

Examiner: Stewart, Alvin J.

RESPONSE TO OFFICE ACTION

Mail Stop Amendment Honorable Commissioner for Patents P.O. Box 1450 Alexandria, VA 22313-1450

Sir:

In response to the Office Action of January 26, 2006, please consider the

following:

Amendments to the Claims begin on page 2 of this paper.

Remarks begin on page 5 of this paper.